## IN THE UNITED STATES DISTRICT COURT FOR THE WESTERN DISTRICT OF PENNSYLVANIA

THE ESTATE OF JAMES D.

GALLOWAY, Deceased, by and through:

EDMOND C. GALLOWAY, Successor

Trustee of the JAMES D. GALLOWAY

Revocable Living Trust,

Plaintiff

Civil Action No. 05-0050 Erie

Judge Sean J. McLaughlin

٧.

THE UNITED STATES OF AMERICA,

Defendant

## UNOPPOSED MOTION TO SUBSTITUTE EDMOND C. GALLOWAY, SUCCESSOR TRUSTEE, AS PLAINTIFF, AND TO AMEND COMPLAINT TO QUALIFY SUBSTITUTE PLAINTIFF AS THE REAL PARTY IN INTEREST

The plaintiff, the Estate of James D. Galloway, Deceased, by and through Edmond C. Galloway, Successor Trustee of the James D. Galloway Revocable Living Trust, by and through undersigned counsel, move this Court for an order substituting Edmond C. Galloway, Successor Trustee, as the sole plaintiff in this case. In support of this motion, the movants aver as follows:

- 1. The original complaint identifies the plaintiff as above captioned.
- 2. The appropriate plaintiff is Edmond C. Galloway, Successor Trustee of the James D. Galloway Revocable Living Trust.
- 3. Under applicable law, an estate cannot be a plaintiff in an action. In re

  Harrisburg Trust Co., 80 Pa. Super 585 (1923). Accordingly, the substitution described above is necessary in order for the plaintiff, as substituted, to have proper standing to bring plaintiff's actions.

- 4. The plaintiff has submitted, as Exhibit A, a First Amended Complaint reflecting the corrected caption and factual allegations at paragraph 4 necessary to establish Edmond C. Galloway's standing as Successor Trustee.
- 5. Edmond C. Galloway in his capacity as substituted plaintiff shall be deemed to have the same affect as if he had originally commenced the above captioned action.
- 6. The parties cooperate in this unopposed motion to comply with FRCP Rule 17. Defendant does not oppose this motion and the relief sought herein.
- 7. The Court is authorized to grant this motion under FRCP Rules 17 and 25 and the substitution shall have the same effect as if the action had been originally commenced in the name of the real party in interest.

Respectfully submitted,

QUINN, BUSECK, LEEMHUIS, TOOHEY & KROTO, INC.

/s/Arthur D. Martinucci
Arthur D. Martinucci
Pa. I.D. No. 63699
2222 West Grandview Boulevard
Erie, Pennsylvania 16506-4509
(814) 833-2222
Attorney for Plaintiff Estate of James D.
Galloway and Edmond C. Galloway,
Executor of the Estate of James D.
Galloway

The relief sought by this motion is unopposed.

MARY BETH BUCHANAN United States Attorney

/s/Jonathan D. Carroll

Jonathan D. Carroll
Trial Attorney, Tax Division
U.S. Department of Justice
P. O. Box 227
Ben Franklin Station
Washington, DC 20044
Telephone (202) 307-6615

/s/Lee Karl\_\_

Lee Karl Assistant United States Attorney 700 Grant Street, Suite 400 Pittsburgh, PA 15219 Telephone (412) 644-3500 Attorneys for the United States